Commonwealth of Massachusetts
Department of Revenue

2004
Corporate Excise
Third Party Vendor Guidelines

A Guide for Form Vendors and Software Developers

Note: This document based on _**2004**_ Forms

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Document Revisions

12/15/2004
Rev 2004-2.0

2004 Tax Year
2005 Processing Year

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Because of sizing issues when converting to PDF format, the data layouts are spread out over parts 2 & 3 of this document.

Introduction

The Commonwealth of Massachusetts, Department of Revenue (DOR) will be accepting 2D barcodes on the following 2004 corporate excise forms: Form 355, Form 355-S, Form 355-C, Form F-2, Schedule A, Schedule B, C, Schedule D/E-1, Schedule E, Schedule CD, Schedule F-1, Schedules CG, E-CG, E-2, F, H, H-2, RC, RC-A, S, SK-1.

New for 2004, computer generated Massachusetts Schedules A-1, A-2, A-3, E-3, have been image enabled. Forms 355, 355-S & 355-C have line item changes. Schedules A, B/C, D, E, E1/E, E1/F1 all have changes of various degrees. Schedule E-CG is the former Form 355-C extended version of the Schedule E; it has 5 additional line items.

The software must advise taxpayers to review their entire return for accuracy and completeness, paying close attention to:
Federal Identification number correctness;
Company name and address information;
Tax yearend date; 2D barcoding technology is used only in the processing of current and prior years (2003 & 2002) returns. Returns for period-end dates prior to January 1, 2002 must be filed using traditional methods such as paper or commercial software from prior years;

The software must also contain a brief explanation of what a 2D barcode is. Also clearly inform taxpayers and preparers that any changes made to a return after printing will not be reflected in the 2D barcode unless they print a new return. Failure to print a new return after making changes will severely impact DOR processing and will introduce errors. Hand and typewritten changes, and changes made with whiteout, etc. made on computer-generated returns are not acceptable and will be given lowest priority within the data workflow.

The software <u>must</u> insure that printed data and encoded data in the 2-D barcode match exactly, accept where noted in this document.

The software <u>must</u> ensure that Name, Address and Federal Identification information is present prior to printing the return. (Rules governing the fields associated with name and address can be found in the section labeled as Taxpayer Registration Rules)

Software version numbers must be present in the 2D barcode header, and must be representative of the actual version of the software. Do not use a static number in this field. The Department must be able to determine which version of software was used to generate 2D barcoded returns should problems or other issues arise during processing.

For those vendors participating in both Massachusetts Personal Income, as well as Corporate Excise Tax, 2D filing solutions, a special note. A fundamental difference between the two filing solutions is that Excise 2D barcodes appear on every page of every form and schedule. However, Income 2D barcodes appear on page one of every form and schedule.

General Specifications

Field Delimiter	Carriage return
End of File Delimiter	"*EOD*"
Alphanumeric Data	Only 1 space between characters for word separation, Left justified
Numeric Data	Whole dollar only, rounded, right justified Do not include 00 for pennies
Negative Numbers static	Leading dash (-), dash will float with entry, not remain
Unused Data	No zero fill, no blank fill
Paper size	8 1/5" x 11"
Orientation	Portrait
Printing	Single sided 12 Point 10 Pitch Courier UPPER CASE TEXT ONLY ½ inch margin sides, top and bottom
Lines per Vertical inch	6 (1/16th of an inch)
Characters per Horizontal inch	10 (1/10th of an inch)
Paper weight	20 lb bond minimum (non-recycled)
Paper Color	White
Print Color	Black
Print area Horizontal – first	Please see Record Layouts and or Acetate grids
Print area Horizontal – last	Please see Record Layouts and or Acetate grids
Print area Vertical – first	Please see Record Layouts and or Acetate grids
Print area Vertical – last	Please see Record Layouts and or Acetate grids
Prohibited	Shading Screens in the text area Reverse characters (white on black background) Rotated text (Landscape printing) Logos and Seals No Dollar signs in Numeric fields No Commas in Numeric fields No Parentheses to represent Negative numbers No Decimal points in Numeric Fields No 00 for pennies

The Department realizes that some specifications, such as paper and ink, are beyond the control of vendors. However, these specifications are critical to the successful implementation of the product and should be communicated to your customers.

Mailing Instructions

Form 355	Massachusetts Department of Revenue PO Box 7005 Boston, MA 02204-7005
Form 355C	Massachusetts Department of Revenue PO Box 7067 Boston, MA 02204-7067
Form 355S	Massachusetts Department of Revenue PO Box 7025 Boston, MA 02204-7025
Form 355-7004	Massachusetts Department of Revenue PO Box 7025 Boston, MA 02204-7025

PDF417 Suggested Specifications

Encode type	Normal PDF417
DPI	300 dpi
Pixel shaving	ON
Code word count	variable
Encryption	
Error Correction Level	4
Mils	10.0
Data Columns	variable
Module Aspect Ratio	2.00 : 1
Data Rows	variable
X Dimension	3
Location	Reserved area top right corner of the forms Blank for vendors not participating in 2-D
Reserved space	3.75" x 1.5"
Max Characters	1500

1-Dimensional (1-D) Barcode layout

The 1-D barcode of twelve characters plus leading and trailing asterisks is described here. (The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics).

112233345555

Field	Name	Characters	Value	Miscellaneous
1	State ID	2	"MA"	
2	Year	2	"04"	
3	Form ID	3	Standard MASSTAX values.	See Table 3 for complete list of Form IDs
4	Page Number	1	Page number for form or schedule.	Physical page
5	Vendor ID	4	Four digit company ID assigned by NACTP	See Table 1 for complete list of Vendor codes

The following are the 1-D parameters:

1) Code 39 symbology
2) Twelve characters (DO NOT include the start and stop asterisks)
3) 2.5:1 wide narrow ratio
4) Height one inch
5) Length 2 1/2 inches.
6) An alphanumeric version of the 1-D barcode must appear in the exact position specified on the record layout. (see .pdf for exact positioning)
7) "X" dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 ")
8) Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
9) A ¼" quiet zone around the barcode must be maintained (for 2003 forward, the bottom edge can have one print line (approximately 3/16") of space below it)

The following barcode represents a potential 1-D barcode for the 2002 Form 1 (DOR hand-printed version).
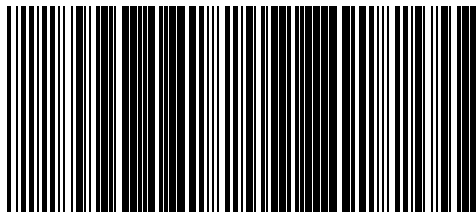
MA020011M001

Table 1: Vendor list with NACTP-assigned vendor code

Vendor Codes by Company Name

Company Name	Code
1099 Express	1129
1099 Pro	1094
AA Services	1098
Aatrix Software, Inc	1048
Access Indiana	1047
Accounting and Computer Technology	1133
Accountware	1049
AD Computer Corp	1118
ADP, Inc	1050
Advantage Payroll Tax	1084
Alerio	1127
Alpine Data	1011
American Management Systems. Inc	1012
AME Software Products, INC.	1090
Anexsys	1143
Arthur Andersen	1014
ATX Forms	1015
Automation Technology Computing, Inc.	1146
Back to Basics	1016
Block Financial	1017
Business Software	1018
CCH Inc	1019
Ceridian Tax Services	1051
CFS Tax Software, INC.	1086
CPA Software	1021
C & S Technologies	1096
Comerford & CO, CPAs	1106
Compco Assoc	1141
Computerized Planning Systems	1142
Cougar Mountain Software	1130
Creative Solutions	1022
D & P Payroll	1132
D.A. Bailey & Sons Publishing Co., Inc.	1052
DPC, INC	1137
DPJ Software	1144
Data Technology Group	1053
Deloitte & Touche Tax Technologies	1023
Drake Enterprises	1024
Dunphy Systems, Inc	1025
EASI	1105
EG Systems	1139
ExacTax	1026
EZ Laser Software Division of Rahill, LLC	1087
Federal Liaison Services (FLS)	1027
Federation of Tax Administrators	1028
FileSafe, Inc.	1126
Fileyourtaxes.com	1115

FinSys, Inc	1134
Fleet	1078
FormsPlus Software	1123
Freedom Group	1140
FreeTaxPrep.com	1081
Gardenville Community Center	1055
GaylerSmith	1083
Go Direct Mailing Services, Inc.	1119
Golden Rule Computer Systems	1136
GovConnect	1110
Grant Wood A.E.A.	1131
GTR Data, INC.	1088
H & R Block	1029
HD Vest	1080
Harbor Central.com	1074
Hatley Computer Company	1056
IDMS	1107
Imaging Business Machines	1111
Internet Tax Group	1079
Interpay	1070
Intuit	1030
J & M Business Service	1138
Jackson Hewitt Tax Service	1031
Jackson Insurance	1073
Lacerte Software Corp	1032
Lackner Group, Inc.	1147
LexisNexis	1128
Logicon	1082
MasterTax	1122
Medlin Accounting Shareware	1092
Micro Vision Software	1057
Microsoft	1033
Mitre Corp	1072
MYOB US	1112
NationTax Online	1077
Nelco	1034
Newport Wave , INC.	1100
No Limit Systems, LP	1113
NP Systems	1104
Orrtax	1035
PayChex	1124
Paycor	1121
PayCycle	1114
PC Software Accounting	1089
PDP Tax Service	1036
Parsons Technology	1058
Petz Enterprises, Inc.	1037
Plenary Systems, Inc.	1097
Price Waterhouse LLC	1059
PrimePay	1148
PRO Business	1060

RefundsNow/Republic Bank and Trust	1116
Rhodes Computer Software	1038
RIA	1062
Ron Callis CPA	1063
Sage BestSoftware	1117
Saxon Tax Software	1076
Second Story Software	1064
Spokane Computer, Inc.	1093
Stallion Software	2601
tax agency of New Mexico	1135
STF Service Corp	1039
Storen Tax Serice	1145
SunGard Bi Tech	1125
Suran Systems	1108
Tax Accounting Systems	1103
Taxbyte, Inc	1041
Tax Form Library	1065
Taxlink, Inc	1066
Tax Masters/Household Bank, FSB	1042
TaxShop	1071
Tax Simple, Inc.	1067
Taxware Systems	1068
Taxworks by Laser Systems	1043
Teamstaff, Inc/DSI Payroll Services	1091
TFP Data Systems	1095
TK Publishing, Inc	1044
Tri Tech Software Dev Corp	1069
Universal Software Solutions	1102
Universal Tax Systems, Inc	1045
VT State Housing Authority	1085
Versatile Group	1099
Vertex, Inc.	1120
Visual Forms	1100
XPress Software	1046
AD Computer Corp.	1118

Vendor Codes by Assigned Number

Alpine Data	1011
American Management Systems. Inc	1012
Arthur Andersen	1014
ATX Forms	1015
Back to Basics	1016
Block Financial	1017
Business Software	1018
CCH Inc	1019
CPA Software	1021
Creative Solutions	1022
Deloitte & Touche Tax Technologies	1023
Drake Enterprises	1024
Dunphy Systems, Inc	1025
ExacTax	1026
Federal Liaison Services (FLS)	1027
Federation of Tax Administrators	1028
H & R Block	1029
Intuit	1030
Jackson Hewitt Tax Service	1031
Lacerte Software Corp	1032
Microsoft	1033
Nelco	1034
Orrtax	1035
PDP Tax Service	1036
Petz Enterprises, Inc.	1037
Rhodes Computer Software	1038
STF Service Corp	1039
Taxbyte, Inc	1041
Tax Masters/Household Bank, FSB	1042
Taxworks by Laser Systems	1043
TK Publishing, Inc	1044
Universal Tax Systems, Inc	1045
XPress Software	1046
Access Indiana	1047
Aatrix Software, Inc	1048
Accountware	1049
ADP, Inc	1050
Ceridian Tax Services	1051
D.A. Bailey & Sons Publishing Co., Inc.	1052
Data Technology Group	1053
Gardenville Community Center	1055
Hatley Computer Company	1056
Micro Vision Software	1057
Parsons Technology	1058
Price Waterhouse LLC	1059
PRO Business	1060
RIA	1062
Ron Callis CPA	1063
Second Story Software	1064

Tax Form Library	1065
Taxlink, Inc	1066
Tax Simple, Inc.	1067
Taxware Systems	1068
Tri Tech Software Dev Corp	1069
Interpay	1070
TaxShop	1071
Mitre Corp	1072
Jackson Insurance	1073
Harbor Central.com	1074
Eastman Kodak	1075
Saxon Tax Software	1076
NationTax Online	1077
Fleet	1078
Internet Tax Group	1079
HD Vest	1080
FreeTaxPrep.com	1081
Logicon	1082
GaylerSmith	1083
Advantage Payroll Tax	1084
VT State Housing Authority	1085
Stallion Software	2601
CFS Tax Software, INC.	1086
EZ Laser Software Division of Rahill, LLC	1087
TFP Data Systems	1095
GTR Data, INC.	1088
PC Software Accounting	1089
AME Software Products, Inc.	1090
Teamstaff, INC./ DSI Payroll Services	1091
Medlin Accounting Shareware	1092
Spokane Computer, INC.	1093
1099 PRO	1094
C & S Technologies	1096
Plenary Systems, Inc.	1097
AA Services	1098
Versatile Group	1099
Visual Forms	1100
Newport Wave, Inc.	1101
Universal Software Solutions	1102
Tax Accounting Systems	1103
NP Systems	1104
EASI	1105
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IDMS	1107
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Vertex, Inc.	1120
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LexisNexis	1128
1099 Express	1129
Cougar Mountain Software	1130
Grant Wood A.E.A	1131
D & P Payroll Service	1132
Accounting and Computer Technology	1133
Finsys, INC	1134
State of NM	1135
Golden Rule Computer Systems	1136
DPC, Inc	1137
J&M Business Service	1138
EG Systems	1139
Freedom Group	1140
Compco Associates	1141
Computerized Planning Systems	1142
ANEXSYS	1143
DPJ Software	1144
Storen Tax Service	1145
Automation Technology Computing, Inc	1146
Lackner Group, INC	1147
PrimePay	1148
BVS Corp	1149
Independent Systems and Programming, Inc.	1150
Reynolds and Reynolds	1151
Watauga Medical Center	1152
VB Systems	1153
HJP Associates, Inc.	1154

Table 2: 2D barcode size

Form	Max form per return	Max Bytes per page
Form 355 page 1	1	300
Form 355 Excise Calc	1	451
Form 355 C page 1	1	371
Form 355 C Excise Calc	1	379
Form 355 S page 1	1	365
Form 355 S Excise Calc	1	415
Form F-2	2*	290
Schedule F-2, page 2	2*	378
Schedule F-2, page 3	2*	333
Schedule A	1	645
Schedule A, page 2	1	376
Schedule B, C	1	371
Schedule D, E-1	1	239
Schedule CD	1	208
Schedule E	As needed	388
Schedule CG	As needed	453
Schedule CG, page 2	As needed	644
Schedule E-CG	30 lines E	448
Schedule F-1	1	375
Schedule E-2		417
Schedule E-2, page 2		340
Schedule F	1*	703
Schedule H	1	583
Schedule H, page 2	1	436
Schedule H, page 3	1	441
Schedule H, page 4	1	424
Schedule H, page 5	1	357
Schedule H, page 6	1	136
Schedule H-2	As needed	159
Schedule RC	2	369
Schedule RC, page 2	2	172
Schedule RC-A	2	343
Schedule RC-A, page 2	2	325
Schedule RC-A, page 3	2	335
Schedule RC-A, page 4	2	208
Schedule S	1	405
Schedule S, page 2	1	388
Schedule S, page 3	1	429
Schedule S, page 4	1	352
Schedule S, page 5	3	1162
Schedule SK-1	As needed	516
Schedule SK-1, page 2	As needed	216

* when filed with Form 355-C, file as many as needed, otherwise follow the table

limitations.

Table 3: Form ID

2004 Forms	Form ID	2003 Forms
Form 355	397	
Form 355C	352	
Form 355S	347	
Form F-2	381	
Schedule A	060	
Schedule A-1	093	New for 2004
Schedule A-2	094	New for 2004
Schedule A-3	095	New for 2004
Schedule B, C	061	
Schedule CD	063	
Schedule CG	065	
Schedule D, E-1	062	Was just Sched D
Schedule E	064	Was Sched E1/E
Schedule E-2	092	
Schedule E-3	096	New for 2004
Schedule E-CG	ECG	Was Sched E, ID 059
Schedule F	066	
Schedule F-1	071	Was Sched E-1/F-1
Schedule H	067	
Schedule H-2	068	
Schedule RC	069	
Schedule RC-A	058	
Schedule S	090	
Schedule SK-1	091	

These form codes are to be used in both the 1-D barcode and the 2-D barcode header section.

Attachment Inventory

The inventory fields are in place to help the Department verify document integrity. If the inventory contains two Schedule RCs then our recognition software will also equal two. We will validate against misidentified forms and schedules, as well as request submission from the taxpayer for those truly missing forms and schedules.

In the 2-D layouts below, field 11 represents an inventory physical page count for the return. Using an income tax example, if the return only consists of a Form1 and one Schedule INC, then the count would be 3: Form1 front and back and 1 Schedule INC. Another example, Form1 and two Schedule Cs, the count would be 6: Form1 front and back and Schedule C front and back twice. In the event that a given 2-D barcode cannot be read, the inventory is repeated in every barcode.

In the Form355 2-D barcode, fields 11 through 19 show a breakdown of what is included in the taxpayer's return. Most often, field 12 would be one (1) meaning there is one Form355 in the return; field 14 could be either zero (0) or one (1); field 15 could be zero (0) or whatever the number of Schedule E's were included in the return.

To reiterate for clarity, field 11 counts the number of sides of every piece of paper that has taxpayer data on it. However, fields 12 through 19 count the number of a given form type that is included in the return. Field 19 counts those form types NOT expressly represented in Fields 11 through 18.

Handling Multiple Instances of the Same Schedule

Also in the 2-D layout, fields 12 and 13 are to be used when multiples of the same schedule is submitted. For example, if three Schedule CD forms were sent as part of the return, then the first instance of the Schedule CD would have field 11 as 1 and field 12 as 3. The second Schedule CD would have field 11 as 2 and field 12 as 3, and lastly, the third Schedule CD would have field 11 as 3 and field 12 as 3. If only one Schedule E was supplied, then field 11 and field 12 would both be 1. In the event that any given 2-D barcode cannot be read, the schedule inventory for the return is repeated in every barcode. These two fields do not exist on the first page of Form 355, 355-S & 355-C.

Taxpayer Registration Rules

The following rules are for both the PRINTED data and the ENCODED data in the 2-D barcode.
.   Alpha characters must be in upper case only
.   Use no punctuation or symbols. If a fraction is part of the street address, enter a forward facing slash (/). Note: This is the ONLY symbol that may be used in the taxpayer name and address area. *Hyphens and Apostrophes are also prohibited.*
.   Use Roman Numerals (alpha character) for numeric suffixes
.   Never allow a space in a name field except as a prefix to JR, SR, II etc
.   The FID must be nine digits (no dashes)
.   An address of a Post Office Box is formatted in the following manor:
PO BOX ####. All capital letters, one space between the "O" of "PO" and the "B" of Box, one space after the "X" in BOX, and as many digits as needed for the box number.
.   Use standard abbreviations for the suffix of the street name. (included)
.   Additional address field is a supplemental field used for "in care of" name and additional address information as needed
.   In the state field, use the standard two-digit abbreviation for the state or United States possessions. (included)
.   If foreign address, enter country beginning in the state field
.   ZIP code can be 9 or 5 digits (no dash)
.   Apply these guidelines, then truncate if the information exceeds the field length

Standard Abbreviations

Air Force Base	AFO	Parkway	PKY	Apartment	APT
Place	PL	Avenue	AV	Post Office Box	PO BX
Boulevard	BL	Road	RD	Building	BLDG
San	SN	Circle	CIR	South*	S
Court	CT	Southeast*	SE	Department	DEPT
Southwest*	SW	Drive	DR	Space	SP
East*	E	Square	SQ	Highway	HWY
Street	ST	Lane	LN	Suite	STE
North*	N	Terrace	TER	Northeast*	NE
Unit	UN	Northwest*	NW	Way	WY

Number	NO	West*	W	***abbreviate when used as a direction**	

U.S. State and Possessions Postal Codes

Alabama	AL	Montana	MT	District of Columbia	DC
Alaska	AK	Nevada	NV	American Samoa	AS
Arizona	AZ	Nebraska	NE	Federated States of Micronesia	FM
Arkansas	AR	New Hampshire	NH	Guam	GU
California	CA	New Jersey	NJ	Marshall Islands	MH
Colorado	CO	New Mexico	NM	Northern Mariana Islands	MP
Connecticut	CT	New York	NY	Palau	PW
Delaware	DE	North Carolina	NC	Puerto Rico	PR
Florida	FL	North Dakota	ND	Virgin Islands	VI
Georgia	GA	Ohio	OH		
Hawaii	HI	Oklahoma	OK		
Idaho	ID	Oregon	OR		
Illinois	IS	Pennsylvania	PA		
Indiana	IN	Tennessee	TN		
Iowa	IO	Texas	TX		
Kansas	KA	Rhode Island	RI		
Kentucky	KY	South Carolina	SC		
Louisiana	LA	South Dakota	SD		
Maine	ME	Utah	UT		
Massachusetts	MA	Virginia	VA		
Maryland	MD	Vermont	VT		
Michigan	MI	Washington	WA		
Mississippi	MS	West Virginia	WV		
Missouri	MO	Wisconsin	WI		
Minnesota	MN	Wyoming	WY		

Table 4 Locality Code

City or Town	Locality Code	City or Town	Locality Code	City or Town	Locality Code
ABINGTON	0001	ACTON	0002	ACUSHNET	0003
ADAMS	0004	AGAWAM	0005	ALFORD	0006
AMESBURY	0007	AMHERST	0008	ANDOVER	0009
ARLINGTON	0010	ASHBURNHAM	0011	ASHBY	0012
ASHFIELD	0013	ASHLAND	0014	ATHOL	0015
ATTLEBORO	0016	AUBURN	0017	AVON	0018
AYER	0019				
BARNSTABLE	0020	BARRE	0021	BECKET	0022
BEDFORD	0023	BELCHERTOWN	0024	BELLINGHAM	0025
BELMONT	0026	BERKLEY	0027	BERLIN	0028
BERNARDSTON	0029	BEVERLY	0030	BILLERICA	0031
BLACKSTONE	0032	BLANDFORD	0033	BOLTON	0034
BOSTON	0035	BOURNE	0036	BOXBOROUGH	0037
BOXFORD	0038	BOYLSTON	0039	BRAINTREE	0040
BREWSTER	0041	BRIDGEWATER	0042	BRIMFIELD	0043
BROCKTON	0044	BROOKFIELD	0045	BROOKLINE	0046
BUCKLAND	0047	BURLINGTON	0048		
CAMBRIDGE	0049	CANTON	0050	CARLISLE	0051
CARVER	0052	CHARLEMONT	0053	CHARLTON	0054
CHATHAM	0055	CHELMSFORD	0056	CHELSEA	0057
CHESHIRE	0058	CHESTER	0059	CHESTERFIELD	0060
CHICOPEE	0061	CHILMARK	0062	CLARKSBURG	0063
CLINTON	0064	COHASSET	0065	COLRAIN	0066
CONCORD	0067	CONWAY	0068	CUMMINGTON	0069
DALTON	0070	DANVERS	0071	DARTMOUTH	0072
DEDHAM	0073	DEERFIELD	0074	DENNIS	0075
DIGHTON	0076	DOUGLAS	0077	DOVER	0078
DRACUT	0079	DUDLEY	0080	DUNSTABLE	0081
DUXBURY	0082				
E. BRIDGEWATER	0083	E. BROOKFIELD	0084	E. LONGMEADOW	0085
EASTHAM	0086	EASTHAMPTON	0087	EASTON	0088
EDGARTOWN	0089	EGREMONT	0090	ERVING	0091
ESSEX	0092	EVERETT	0093		
FAIRHAVEN	0094	FALL RIVER	0095	FALMOUTH	0096
FITCHBURG	0097	FLORIDA	0098	FOXBOROUGH	0099
FRAMINGHAM	0100	FRANKLIN	0101	FREETOWN	0102
GARDNER	0103	GAY HEAD	0104	GEORGETOWN	0105
GILL	0106	GLOUCESTER	0107	GOSHEN	0108
GOSNOLD	0109	GRAFTON	0110	GRANBY	0111
GRANVILLE	0112	GREAT BARRINGTON	0113	GREENFIELD	0114
GROTON	0115	GROVELAND	0116		
HADLEY	0117	HALIFAX	0118	HAMILTON	0119
HAMPDEN	0120	HANCOCK	0121	HANOVER	0122
HANSON	0123	HARDWICK	0124	HARVARD	0125

Table 4 Locality Code continued

City or Town	Locality Code	City or Town	Locality Code	City or Town	Locality Code
HARWICH	0126	HATFIELD	0127	HAVERHILL	0128
HAWLEY	0129	HEATH	0130	HINGHAM	0131
HINSDALE	0132	HOLBROOK	0133	HOLDEN	0134
HOLLAND	0135	HOLLISTON	0136	HOLYOKE	0137
HOPEDALE	0138	HOPKINTON	0139	HUBBARDSTON	0140
HUDSON	0141	HULL	0142	HUNTINGTON	0143
IPSWICH	0144				
KINGSTON	0145				
LAKEVILLE	0146	LANCASTER	0147	LANESBOROUGH	0148
LAWRENCE	0149	LEE	0150	LEICESTER	0151
LENOX	0152	LEOMINSTER	0153	LEVERETT	0154
LEXINGTON	0155	LEYDEN	0156	LINCOLN	0157
LITTLETON	0158	LONGMEADOW	0159	LOWELL	0160
LUDLOW	0161	LUNENBURG	0162	LYNN	0163
LYNNFIELD	0164				
MALDEN	0165	MANCHESTER	0166	MANSFIELD	0167
MARBLEHEAD	0168	MARION	0169	MARLBOROUGH	0170
MARSHFIELD	0171	MASHPEE	0172	MATTAPOISETT	0173
MAYNARD	0174	MEDFIELD	0175	MEDFORD	0176
MEDWAY	0177	MELROSE	0178	MENDON	0179
MERRIMAC	0180	METHUEN	0181	MIDDLEBOROUGH	0182
MIDDLEFIELD	0183	MIDDLETON	0184	MILFORD	0185
MILLBURY	0186	MILLIS	0187	MILLVILLE	0188
MILTON	0189	MONROE	0190	MONSON	0191
MONTAGUE	0192	MONTEREY	0193	MONTGOMERY	0194
MT. WASHINGTON	0195				
NAHANT	0196	NANTUCKET	0197	NATICK	0198
NEEDHAM	0199	NEW ASHFORD	0200	NEW BEDFORD	0201
NEW BRAINTREE	0202	NEW MARLBOROUGH	0203	NEW SALEM	0204
NEWBURY	0205	NEWBURYPORT	0206	NEWTON	0207
NORFOLK	0208	NORTH ADAMS	0209	NORTH ANDOVER	0210
NORTH ATTLEBOROUGH	0211	NORTH BROOKFIELD	0212	NORTH READING	0213
NORTHAMPTON	0214	NORTHBOROUGH	0215	NORTHBRIDGE	0216
NORTHFIELD	0217	NORTON	0218	NORWELL	0219
NORWOOD	0220				
OAK BLUFFS	0221	OAKHAM	0222	ORANGE	0223
ORLEANS	0224	OTIS	0225	OXFORD	0226
PALMER	0227	PAXTON	0228	PEABODY	0229
PELHAM	0230	PEMBROKE	0231	PEPPERELL	0232
PERU	0233	PETERSHAM	0234	PHILLIPSTON	0235

Table 4 Locality Code continued

City or Town	Locality Code	City or Town	Locality Code	City or Town	Locality Code
PITTSFIELD	0236	PLAINFIELD	0237	PLAINVILLE	0238
PLYMOUTH	0239	PLYMPTON	0240	PRINCETON	0241
PROVINCETOWN	0242				
QUINCY	0243				
RANDOLPH	0244	RAYNHAM	0245	READING	0246
REHOBOTH	0247	REVERE	0248	RICHMOND	0249
ROCHESTER	0250	ROCKLAND	0251	ROCKPORT	0252
ROWE	0253	ROWLEY	0254	ROYALSTON	0255
RUSSELL	0256	RUTLAND	0257		
SALEM	0258	SALISBURY	0259	SANDISFIELD	0260
SANDWICH	0261	SAUGUS	0262	SAVOY	0263
SCITUATE	0264	SEEKONK	0265	SHARON	0266
SHEFFIELD	0267	SHELBURNE	0268	SHERBORN	0269
SHIRLEY	0270	SHREWSBURY	0271	SHUTESBURY	0272
SOMERSET	0273	SOMERVILLE	0274	SOUTH HADLEY	0275
SOUTHAMPTON	0276	SOUTHBOROUGH	0277	SOUTHBRIDGE	0278
SOUTHWICK	0279	SPENCER	0280	SPRINGFIELD	0281
STERLING	0282	STOCKBRIDGE	0283	STONEHAM	0284
STOUGHTON	0285	STOW	0286	STURBRIDGE	0287
SUDBURY	0288	SUNDERLAND	0289	SUTTON	0290
SWAMPSCOTT	0291	SWANSEA	0292		
TAUNTON	0293	TEMPLETON	0294	TEWKSBURY	0295
TISBURY	0296	TOLLAND	0297	TOPSFIELD	0298
TOWNSEND	0299	TRURO	0300	TYNGSBOROUGH	0301
TYRINGHAM	0302				
UPTON	0303	UXBRIDGE	0304		
WAKEFIELD	0305	WALES	0306	WALPOLE	0307
WALTHAM	0308	WARE	0309	WAREHAM	0310
WARREN	0311	WARWICK	0312	WASHINGTON	0313
WATERTOWN	0314	WAYLAND	0315	WEBSTER	0316
WELLESLEY	0317	WELLFLEET	0318	WENDELL	0319
WENHAM	0320	WEST BOYLSTON	0321	W. BRIDGEWATER	0322
W. BROOKFIELD	0323	W. NEWBURY	0324	W. SPRINGFIELD	0325
W. STOCKBRIDGE	0326	WEST TISBURY	0327	WESTBOROUGH	0328
WESTFIELD	0329	WESTFORD	0330	WESTHAMPTON	0331
WESTMINSTER	0332	WESTON	0333	WESTPORT	0334
WESTWOOD	0335	WEYMOUTH	0336	WHATELY	0337
WHITMAN	0338	WILBRAHAM	0339	WILLIAMSBURG	0340
WILLIAMSTOWN	0341	WILMINGTON	0342	WINCHENDON	0343
WINCHESTER	0344	WINDSOR	0345	WINTHROP	0346
WOBURN	0347	WORCESTER	0348	WORTHINGTON	0349
WRENTHAM	0350				
YARMOUTH	0351				

Data Specifications

Money data across all forms and schedules should NEVER contain punctuation or the words "NONE", "N/A", or any other such text.   Software must be written such that only numeric characters may be entered in money fields. This applies to both printed and 2D barcode encoded data.

New for 2004, the Data Specification (documents 2 & 3) tables have the data location included in the table. The locations correspond to the soft copy of the form & schedule layouts and the transparent films. They each that have the grids numbered.

The form year is required for all forms and schedules. (Field #5 in the 2D layouts)

Negative values are not allowed unless specifically mentioned in the layouts. If a negative value is calculated, it must be represented as ZERO in both the print AND 2D barcode, unless otherwise allowed. Very generally, the only negative values are allowed on the Schedule E's and SK-1.

Each corporate return, Form 355, Form 355C and Form 355S is made up of eight (8) pages.

Those pages are:

- Form 355, Form 355 page 2, Schedule A, Schedule A page 2, Schedule B/C, Schedule D/E-1, Schedule E, Schedule CD
- Form 355C, Form 355C page 2, Schedule A, Schedule A page 2, Schedule B/C, Schedule D/E-1, Schedule F-1, Schedule CD (Schedule E-CG is a stand alone schedule used only with the Form 355-C)
- Form 355S, Form 355S page 2, Schedule A, Schedule A page 2, Schedule B/C, Schedule D/E-1, Schedule E, Schedule CD

All eight (8) pages and any other attachments MUST be included for the return to be considered complete. See the respective instruction booklets to determine which other documents may be submitted and under what circumstances.

See Corporate Excise 2-D Barcode Design Standards **Part 2** for:

Form 355	**Form 355C**
Form 355S	
Schedule A	**Schedule B, C**
Schedule D, E-1	**Schedule E**
Schedule E-CG	**Schedule CD**
Schedule F-1	**Schedule CG**

See Corporate Excise 2-D Barcode Design Specifications Part 3 for:

Schedule E-2	Schedule F
Form F-2	Schedule H
Schedule H-2	Schedule RC
Schedule RC-A	Schedule S
Schedule SK-1	

Form 355

None of the line items in the Excise Calculations page can be negative. Any negative value found on an ancillary form or schedule, must be represented as ZERO when transferred to the Excise Calculation line item.

Period begin and end dates are required. Software MUST insure those fields have dates.

The importance of accurate taxpayer name and address information is self evident and as important is consistency. To that end, attached below are standard addressing abbreviations that are to be used when formatting the data for BOTH print and 2D encoded address fields.

Form 355-C

None of the line items in the Excise Calculations page can be negative. Any negative value found on an ancillary form or schedule, must be represented as ZERO when transferred to the Excise Calculation line item.

Period begin and end dates are required. Software MUST insure those fields have dates.

The importance of accurate taxpayer name and address information is self evident and as important is consistency. To that end, attached below are standard addressing abbreviations that are to be used when formatting the data for BOTH print and 2D encoded address fields.

Form 355-S

None of the line items in the Excise Calculations page can be negative. Any negative value found on an ancillary form or schedule, must be represented as ZERO when transferred to the Excise Calculation line item.

Period begin and end dates are required. Software MUST insure those fields have dates.

The importance of accurate taxpayer name and address information is self evident and as important is consistency. To that end, attached below are standard addressing abbreviations that are to be used when formatting the data for BOTH print and 2D encoded address fields.

Schedule A

Schedule A-1

This schedule is new for 2004 filing season and is "Image Enabled". This schedule is NOT 2D enabled so no 2D layouts are provided.

Schedule A-2

This schedule is new for 2004 filing season and is "Image Enabled". This schedule is NOT 2D enabled so no 2D layouts are provided.

Schedule A-3

This schedule is new for 2004 filing season and is "Image Enabled". This schedule is NOT 2D enabled so no 2D layouts are provided.

Schedule B/C
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule CD

Schedule CG

Schedule D/E1
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule E-CG
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 7 digit fields. The 2D barcode fields must not include the decimal point.

This is a 30 line item schedule. It is only used with the Form 355-C.

See Form 355-C notation above for how to handle negative values being carried forward from this schedule. The only negative values allowed on schedule E-CG are for line items 2, 4, 6, 9, 12, 13, 18, 20, 22, 23, & 25.

Schedule E
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 7 digit fields. The 2D barcode fields must not include the decimal point.

This is a 25 line item schedule. It is only used with the Form 355 & Form 355-S.

See Form 355 or 355-S notations above for how to handle negative values being carried forward from this schedule. The only negative values allowed on schedule E are for line items 2, 4, 6, 9, 12, 13, 18, 20, 22, 23, & 25.

Schedule E-2

Schedule E-3
This schedule is new for 2004 filing season and is "Image Enabled". This schedule is NOT 2D enabled so no 2D layouts are provided.

Schedule F
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule F-1

Form F-2
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

See table 4 for complete list of Locality Codes.

Schedule H
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule H-2
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule RC
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule RC-A
Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less then 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule S
Shareholder information may require multiple page 5's of the Schedule S to be filed. There is a maximum of 75 potential shareholders being enumerated, which translates to a maximum of 3 of these pages. Only the 5th page need be sent multiple times as needed.

Schedule SK-1
There are valid negative values represented on this schedule.

Changes to 2004 Massachusetts Corporate Forms and Schedules

General

- 1-D barcode has been added to the top left corner of schedules A-1, A-2, A-3 & E-3
- Anchors have been added to each page of schedules A-1, A-2, A-3 & E-3
- Schedule D had half the line items removed from it
- Schedule E-1 was move to Schedule D
- Schedule E and Schedule F-1 no longer have Schedule E-1 with them.
- Schedule E has had several lines added and deleted.
- Schedule E associated with Form 355-C was renamed to Schedule E-CG for clarity
- Schedule E associated with Forms 355 & 355-S is still called Schedule E

Form 355

The corporation type of either "Foreign" or "Domestic" has been removed.

A new "Yes" or "No" question was added asking if the corporation was incorporated in Massachusetts

Massachusetts date of charter was expanded to 8 characters and now includes month and day.

A new "Yes" or "No" question was added asking if the certain deductions were taken relative to a related entity.

Form 355C

The corporation type of either "Foreign" or "Domestic" has been removed.

A new "Yes" or "No" question was added asking if the corporation was incorporated in Massachusetts

Massachusetts date of charter was expanded to 8 characters and now includes month and day.

A new "Yes" or "No" question was added asking if the certain deductions were taken relative to a related entity.

Lines 1, 2 & 3 from the Excise Calculation on page 2 were moved to the bottom of page 1.

Form 355S

The corporation type of either "Foreign" or "Domestic" has been removed.

A new "Yes" or "No" question was added asking if the corporation was incorporated in Massachusetts

Line 6 from 2003, "New Massachusetts Address" question was removed.

Massachusetts date of charter was expanded to 8 characters and now includes month and day.

A new "Yes" or "No" question was added asking if the certain deductions were taken relative to a related entity.

Schedule A
Page 2 line 12 b from was removed. For 2004 line 12c became 12b

New line item 22, subsequent line numbers adjusted accordingly.

Schedule A-1
 New for 2004.

Schedule A-2
New for 2004.

Schedule A-3
New for 2004.

Schedule B / C
The schedule B had lines 11, 12, 13, 14 & 19 deleted.

New line 11 (Investment in Subsidiaries) was added to 2004 schedule B.

The remainder of the line items were renumbered accordingly.

Schedule CD
None

Schedule CG
None

Schedule D/E1
Schedule D had lines 11 to 21 removed.

Schedule E1 was moved onto the Schedule D document. (E1 has been removed from the document containing Schedule E and Schedule F1)

Schedule E-CG
Prior to 2004 this was known as Schedule E and is still only used for filing with Form 355-C. Name change due to wanting to avoid having two schedules named the same. This schedule has 30 line items.

Line 9 allows negative values.

Line 10 is a new line item, intangible add back expenses

Line 11 is a new line item, interest add back expenses

Line 14 was split into two line items, now line 16 (add back of intangible expenses) and line 17 (add back of interest expenses)

Line item 23 is a new line item, income not subject to apportionment.

Due to the addition and deletion of line items from last year, many of the remaining line numbers have been adjusted.

Schedule E
Prior to 2004 this was known as Schedule E1/E and is still only used for filing with Form 355 & Form 355-S.   Name change due to schedule E1 being moved to schedule D. This schedule has 25 line items

Line 9 allows negative values.

Line 10 is a new line item, intangible add back expenses

Line 11 is a new line item, interest add back expenses

Line 14 was split into two line items, now line 16 (add back of intangible expenses) and line 17 (add back of interest expenses)

Line item 23 is a new line item, income not subject to apportionment.

Due to the addition and deletion of line items from last year, many of the remaining line numbers have been adjusted.

Schedule F-1
Prior to 2004 this was known as Schedule E1/F1
Name change due to schedule E1 being moved to schedule D

Schedule E-2
None

Schedule E-3
New for 2004

Schedule F
None

Form F-2
None

Schedule H
None

Schedule H-2
None

Schedule RC
None

Schedule RC-A
None

Schedule S
None

Schedule SK-1
None

Vendor requirements for passing certification testing

DOR does acknowledge that not every vendor can maintain the same level of sophistication in terms of what types of tax scenarios its software can handle. DOR takes a fiduciary responsibility to the taxpayers in certifying a vendor as acceptable. DOR does expect vendors to provide the highest possible quality in the areas of appearance, functionality and accuracy in delivering their product to the market place.

See Massachusetts Department of Revenue Publication 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms' Section 1.3 for guidance regarding who needs to pass certification testing. To paraphrase: Any company that develops and uses substitute Massachusetts Department of Revenue forms MUST get approval from the Department. If the company develops substitute tax forms using its own tax software; develops tax software programs to be used with substitute tax forms developed by another company; or, develops substitute tax forms for other companies to use with their tax software.

The company must have forms reviewed annually prior to release of the substitute forms. For those vendors passing certification, they must provide a copy of their DOR Approval letter to tax practitioners or other vendors who sell the products of tax software developers who design substitute tax forms. (See also, Section 1.4 of 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms')

Vendors are encouraged to submit test samples early to avoid approval delays. DOR will make every effort to review and approve forms within 10 business days of receipt. See contact list for where to submit test forms.

Forms will be tested for format and readability in the order in which they are received by the Department. DOR only approves the appearance of the printed substitute form, the 1-D barcode value and the 2-D barcode readability. DOR does not certify the logic of specific software, or calculations entered on any forms. DOR does not approve specific equipment or the process used in producing the substitute forms, but does require that the substitute forms meet the Department's standards.

Failure to comply with these requirements WILL cause returns to misread and reject as errors in processing. As a result, issuance of refund checks will be slowed to customers. DOR will capture vendor data and monitor processing results. Specifically, we will track readability of returns with respect to field read rates. *For those vendors participating in the 2-D solution*, 2-D barcode read problems are tracked. (Not printer introduced problems for which the vendor has no control)

Each page has a unique 1-D barcode that the imaging software uses to identify the page in the event that the 2-D barcode cannot be read.

Fixed (exact) Positioning

DOR requires exact positioning for all data elements on all forms and schedules for certification as well as the 2-D barcode readability. Certification status will be posted on the DOR's web site at http://www.mass.gov/dor

All optical scanner enabled forms are required to have anchors. The anchors must be placed in accordance with the department's exact positioning requirements for that form. Each form must contain the exact number of tax data fields, taxpayer ID fields, line items, optical mark fields and keying symbols as the state issued form. The location of all OCR-readable fields must appear in the exact location as specified in the record layout. Those returns not following the exact positioning requirements will be given a lower priority than those following the requirements. DOR has an Imaging based automatic data capture system in place. Image based technology requires exact positioning for data to be captured. In the event that a 2-D barcode is unable to be read, the exact positioning will allow software to capture and "read" the data.

Anchors
.   Four anchors, one in each corner, must be present on all pages
.   Anchors must be in the exact same location on all pages and must be in the exact location
        specified in the transparent films sent to each vendor
.   Each anchor must consist of an angle bar formed by the intersection of one horizontal and
        one vertical line
.   line thickness should be 3 points (3/72").
.   line length should be ¼"
.   No solid, filled (black) area should be with 2cm (approximately ¾") of any anchor

Data Entry Keying marks
.   Data Entry keying symbols must be produced where applicable. If you are unable to
        reproduce an arrow, you may substitute a bullet.

Optical Mark Fields
.   A single upper case "X" must be used to indicate a response in an optical mark field
.   No underlining or enclosing of optical mark fields
.   One blank character space must immediately proceed and follow an optical mark field
.   If a field is not applicable, it must be left blank.

Negative Amounts
.   Negative amounts or losses must be preceded by a minus sign ("-")
.   Use of parentheses or "X" boxes (as found on the official Department produced version of
        the forms) is not acceptable
.   Language regarding the use of "X" boxes must not be printed on the substitute forms

<u>Signature Area</u>
.   Taxpayer signature and paid preparer information and signature area must be formatted in the same manner as the official Department form
.   Underlining is permitted only in the area allotted for the taxpayer's and paid preparer's signatures

<u>Privacy Act Notice</u>
.   "Privacy Act Notice available upon request" verbiage must appear on page 1 of the return
.   The verbiage should appear where indicated on the transparent films provided to the vendors
.   If need be, the verbiage may be printed elsewhere, provided that it not interfere with any OCR fields
.   The Privacy Act Notice must be made available to the software user by the software developer.
.   It may be presented in either printed "hard-copy" or software "soft-copy" formats

<u>The Department's acceptance criteria are as follows.</u>

- Can we read the 2-D barcode?
- Can we read the 1-D barcode?
- Is the 2D barcode data correctly located within the barcode?
- Is the 1-D barcode correct per page?
- Are the 1-D and 2-D barcodes correctly sized and located?
- Using the transparent films provided to the vendors, do anchors and fields on the test samples line up to the films, within REASONABLE tolerances?

Massachusetts Department of Revenue Contact List

	NOTE:
Russ Carr, Project Manager ISO / EDS 200 Arlington Street, 3rd Floor Chelsea MA 02150 carrrt@dor.state.ma.us 617-887-5627	*It is imperative that all **SCANNABLE** corporate excise tax form samples be sent to the address mentioned above. All **SCANNABLE** corporate excise tax form samples sent to this address are prioritized.* *Any **SCANNABLE** corporate excise tax form sample that is sent to any other Mass DOR mailing address will be subject to delays in form testing/approval*
	NOTE:
Carl Haraska Publishing Services – Corporate Forms Design 100 Cambridge St. Boston MA 02210 haraska@dor.state.ma.us 617-886-2209	*It is imperative that all **NON-SCANNABLE** corporate excise tax form samples be sent to the address mentioned above. All **NON-SCANNABLE** corporate excise tax form samples sent to this address are prioritized.* *Any **NON-SCANNABLE** corporate excise tax form sample that is sent to any other Mass DOR mailing address will be subject to delays in form testing/approval*

Document Revisions

Updates to this document will be posted to DOR's Web site, http://www.mass.gov/dor on Friday afternoons. Please check for updates over the weekend or on Monday mornings to ensure that you have the most current document.

This page is included to track changes between published revisions of this document.

Number	Date	Revision
2004-1.0	11/18/04	Update to Contact information.
		Update Forms and Schedules accepted as "Image Enabled" Update to all forms and schedules based on legislative changes. This includes the addition and deletion of line items from various forms and schedules. Also, the look and feel of Schedules D, E, E-1, F-1, E-CG. New schedules include A-1, A-2, A-3, E-3. Form 355-C has a schedule called E-CG once known as schedule E. Table 3 changed to show 2003 Schedule Names. This to help find differences from 2003 to 2004 schedules. Updates to Data Specifications as needed Updates to Changes to 2004 Massachusetts Corporate Forms and Schedules to reflect additional line items and line items deleted. Document 2 & 3 updated to give grid coordinates of all fields
		Schedule SK-1, page 1, field 29, (Available Credits) unused in 2003 was deleted.
2004-2.0	12/15/04	Table 2 updated to show current maximum bytes per 2D page
		Final version of the document